



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.1152

AMARAVATI, FRIDAY, JULY 29, 2022

G.793

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-AMENDMENT TO G.O.Ms.No.256, REVENUE (CT-II) DEPARTMENT, DATED: 29.06.2017 AND G.O.Ms.No.53, REVENUE (CT-II) DEPARTMENT, DATED: 17.02.2020.

[G.O.Ms.No.557, Revenue (Commercial Taxes-II), 28th July, 2022.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go.Ms.No.256, Revenue (CT-II) Department, dated 29.06.2017 and Go.Ms.No.53, Revenue(CT-II) Department, dated 17.02.2020, namely: -

AMENDMENT

In the said notification, in the Table-

1. against serial number 1, in column (2), -
 - a. the words, figures and symbols “who has not paid State tax at the rate of 6%,” shall be omitted;
 - b. after the proviso the following proviso shall be inserted, namely:- “Provided further that nothing contained in this entry shall apply

where, -

- i. the supplier has taken registration under the APGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
 - ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him."
2. against serial number 5, in column (2), in the sub-clause (2), in item (i), the words by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;
 3. after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A A	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

4. after Annexure II, the following annexure shall be inserted, namely:-

"Annexure III

Declaration

I/we have taken registration under the APGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year ____ Under forward charge."

2. This notification shall be deemed to have come into force with effect from the 18th day of July, 2022.

N. GULZAR,
Secretary to Government.

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